



\$~43

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 11021/2025**

PUNEET BATRA

.....Petitioner

Through: Mr. Avi Singh, Mr. Kirti Uppal, Mr. Mohit Mathur and Mr. Sachin Puri, Sr. Advs. with Mr. Kunal Malhotra, Mr. Animesh Gaba, Ms. Nalinaksha Singh, Mr. Akshat Sharma, Mr. Manish Dhankani, Ms. Ishan Parashar, Mr. Arjun Singh and Ms. N. Raj Tyagi, Advs.
Along with Petitioner in person

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Tushar Mehta, Solicitor General, Mr. S.V. Raju ASG with Mr. Aditya Singla, SSC, Mr. PC Aggarwal, Mr. Amit Khatri, Ms. Arunima Dwivedi, SSCs, CBIC with Ms. Arya Suresh Nair, Mr. Dhananjay Gautam, Mr. Annam Venkatesh, Mr. Shaurya Sarin, Mr. Harsh Paul Singh, Ms. Aditi Andley and Mr. Aryansh Shukla Advs.
Ms. Arunima Dwivedi SSC with Mr. Amit Dutta, Ms. Himanshi and Ms. Monalisa Pradhan, Advs.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% 13.11.2025

1. This hearing has been done through hybrid mode.



CM APPL. 68661/2025

2. The present application has been filed under Section 151 of the Code of Civil Procedure, 1908 read with Article 226 of the Constitution of India by the Respondent No.2- Goods and Services Tax Department (East) (*hereinafter, 'GST Department'*), *inter alia*, seeking the following direction:

“A. Pass a direction that the parsed hard drives of the CPU of the Petitioner in possession of the IT Officers of the Hon’ble Court be handed over to the DGGI-NFSU (MHA) LAB for complete forensic examination under such conditions as the Hon’ble Court may deem fit and proper;”

3. Issue notice in the present application.
4. In support of the application, Mr. Tushar Mehta, Id. Solicitor General along with Mr. S.V. Raju, Id. Additional Solicitor General have made their submissions, on behalf of the Respondents.
5. An affidavit dated 29th October, 2025, in compliance of the order of this Court dated 9th September, 2025 has been handed over today, by the GST Department.
6. The affidavit is stated to be containing certain confidential information relating to the ongoing investigation which is being carried out against M/s Martkarma Technologies Pvt. Ltd, (*hereinafter, 'M/s Martkarma'*), the gaming company that is stated to have engaged the Petitioner for rendering various professional and legal services. Accordingly, a redacted copy of the affidavit has been handed over to Id. Sr. Counsels for the Petitioner.
7. The submission on behalf of Id. Solicitor General on behalf of the GST Department is that, the Petitioner- Mr. Puneet Batra was in fact, gaining 0.7%



of revenue, which was being collected by M/s Martkarma, and was therefore in a partnership, and was not merely acting as an Advocate for the M/s Martkarma. However, this position is completely disputed by the Petitioner.

8. On the basis of the affidavit, the submission of Id. Solicitor General on behalf of the GST Department is that, there are various employees and other officials of M/s Martkarma, including directors, etc., who have repeatedly made statements that the Petitioner was actively involved in the running of M/s Martkarma, and was not merely associated in his professional capacity as an Advocate under attorney-client relationship.

9. Presently, the prayer sought by the present application is that, the Central Processing Unit (*hereinafter, 'CPU'*) which was seized from the Petitioner, which was directed to be inspected in terms of paragraphs 23 and 24 of the previous order of this Court dated 9th September 2025, has only been partially parsed, though the cloning of the CPU has already been completed. It is submitted that the process of parsing requires specialized technical machinery, to enable proper analysis of the data. The previous order had laid down specific directions regarding the manner in which the CPU was to be examined.

10. Id. Senior Counsels appearing on behalf of Petitioner submit that they intend to file a reply to the present application.

11. The Court has heard all the Id. Sr. Counsels appearing on behalf of the parties in this matter.

12. *Vide* previous order dated 9th September, 2025, the Court had directed as under:

“22. Needless to add, GST officials ought not to be permitted to open the CPU or computer of any advocate without his



presence and consent, inasmuch as the same could lead to serious breach of confidentiality and attorney-client privilege. The GST Department is cautioned that, unless there are exceptional circumstances and subject to further orders that may be passed by the Court, if any advocate's office is to be searched or computer is to be opened, the same ought to take place in the presence of the advocate and not otherwise.

23. At this point in time, the Court is, however, inclined to permit the CPU of the Petitioner to be examined subject to the following conditions:

(I) Persons in whose presence the CPU shall be examined:

(1) The CPU shall be permitted to be examined by the GST officials in the presence of the Petitioner and two lawyers or one lawyer and a forensic expert on his behalf.

(2) Two senior officials of the IT Department, Delhi High Court i.e., **Mr. Sarsij Kumar, Director (IT Branch) (Mob. No. 9650006723)** and **Mr. Zameem Ahmad Khan, Joint Director (IT Branch) (Mob. No.9650006732)**, shall also be present at the time when the CPU is accessed.

(3) One forensic expert on behalf of the GST Department shall also be permitted to be present at the time when the CPU is accessed.

(II) Data that is to be determined:

(1) In the presence of the above persons, the CPU shall be connected to a monitor, a keyboard, and a mouse. Upon accessing the same, the following shall be determined:

(i) When was the last date when the data was accessed by any person.

(ii) What was the nature of the files accessed on 25th July 2025, when the GST officials had inspected the said CPU.

(iii) Whether any files have been deleted, copied, or



removed from the said CPU at any point in time and if so, details of the same along with the dates and time.

(2) The entire hard drive of the CPU shall be cloned, and a cloned copy shall be given to the Petitioner.

(III) Identified Data to be copied on a hard disk:

(1) After the above procedure is undertaken, with the assistance of the Petitioner, all the files related to the client i.e. M/s Martkarma Technology Pvt. Ltd. and any entities/individuals who may be related to the said client shall be identified. The files so identified shall be copied on a hard disk and supplied to the GST Department for further investigation.

(IV) Steps to be followed post determination of data:

(1) After the above procedure is undertaken, the CPU itself shall be sealed and shall remain in the custody of the GST Department, subject to the condition that the same shall not be accessed or opened without further orders of this Court.

24. Any data which is received by the GST Department, which is retrieved from the CPU of the Petitioner, shall be analysed by the GST Department and an affidavit shall be filed stating the following:

(i) Any allegations against the Petitioner based on the data which was given to the GST Department from the said CPU;

(ii) The other steps that the GST Department intends to take against the Petitioner or any other person based on the said data;

(iii) The role of the Petitioner as is revealed from the various statements recorded, in a redacted form, without revealing the names of the persons who have disclosed the said data;

(iv) The data deterrent in terms of paragraph - 23(II)(i), 23(II)(ii) and 23(II)(iii).

25. This affidavit, in a redacted form, shall be supplied to Id. Sr. Counsels for the Petitioner and shall be filed in the Registry. On the next date of hearing, however, the non-



redacted affidavit shall also be shown to the Court.

26. The inspection of the CPU of the Petitioner, in the presence of the persons as directed above, shall take place on 11th September 2025 and 12th September 2025 from 11:00 am onwards on both days.”

13. However, the only relief that the Court is presently considering is, whether permission ought to be granted for a further inspection of the CPU, as the analysis of the CPU has been done, only partially, on the two dates earlier fixed by the Court.

14. Since the intention of the Court at that stage was also to ensure that the relevant data is made fully available to the Petitioner, as also to the GST Department, the Court is inclined to allow the prayer in the present application, at this stage, to the extent that the analysis and the parsing can be done in the Directorate General of GST Intelligence, National Forensic Sciences University, Ministry of Home Affairs Lab, in order to expedite the analysis.

15. Today, the Court has also called the official appointed by the Court, *i.e.*, Mr. Sarsij Kumar, Director (IT Branch), who was required to remain present during the examination of the CPU seized from the Petitioner, in terms of the previous order dated 9th September, 2025.

16. Mr. Sarsij Kumar has informed the Court that the total data copied from the CPU onto the hard drive is stored in two separate hard disks, *i.e.*, HD1 and HD2, along with two hash value certificates, which were handed over to the Petitioner *i.e.*, Mr. Punit Batra.

17. Pertinently, the Local Commissioners’ Report, filed by Mr. Sarsij Kumar and Mr. Zameem Ahmad Khan, also records that there was some dispute between the Petitioner and the GST officer concerned, in respect of



certain company related files in HD2, and no consensus could be reached. Even in respect of files pertaining to M/s Martkarma, where there was an agreement between the parties, files could not be handed over to the GST Department, as the Petitioner had declined to release the emails and their attachments citing an attorney-client privilege.

18. In this regard, the report of the Local Commissioners records as under:

“1. In compliance with the directions contained in the order of the Hon’ble Court, clones of two different Hard Disks i.e. HD-1 & HD-2 (along with two hash values certificates Annexure Z) were duly handed over to the Petitioner, Mr. Puneet Batra.

2. During execution of the commission, it was noted that with respect to certain company-related files in HD-2, no consensus could be reached between the parties. Even in respect of the identified Martkarma files—on which both the Petitioner and Respondent agreed that they pertained to Martkarma—the files could not be handed over to the Respondent, as the Petitioner declined to release emails and their attachments, including deleted and recovered items, citing attorney–client privilege. The Respondent objected on the ground that there was no such restriction under the Hon’ble Delhi High Court’s order dated 09.09.2025, which directed that “all the files related to the client, i.e., M/s Martkarma Technology Pvt. Ltd. and any entities/individuals related to the said client shall be identified; the files so identified shall be copied on a hard disk and supplied to the GST Department for further investigation.” Notwithstanding that the names of the said companies were specifically mentioned in the Court’s order, the Petitioner did not agree to hand over such files to the Respondent. Accordingly, the said files were copied onto a separate hard disk under a folder titled “Dispute” (the relevant screenshot has been stored in Hard Disk Serial Number WX22A25922XR as Annexure P) to be placed



before the Hon'ble Court for further directions.

3. One hard disk bearing Serial Number WX22A1569F3K(Annexure X) has been used to store the recordings of the proceedings conducted on both days, along with their corresponding hash values. Additionally, the parsed data of HD-1 and HD-2 has also been stored in the said hard disk.

4. Through the use of keywords, data were searched by the GST officer. The recovered data obtained through this process, in respect of which the Petitioner raised no objection, were handed over to the Respondent as well as preserved for the Hon'ble Court, along with the corresponding hash values. All such hash values certificate has been attached folder name is HD-2 7z as Annexure Y in Hard Disk Serial Number WX22A2592D43. A clone copy of Hard Disk WX22A2592D43 containing the same hash value certificates is also maintained as part of this LC Report.

5. It is respectfully submitted that Mr. Gajendra, representative of the GST Office, had provided a document, namely the Panchanama, with the request that the same may kindly be mentioned and taken on record in the present report."

19. The application is presently under consideration for parsing of the data to make it searchable. Let the parsing of the entire data of CPU be done in the presence of the following persons:

- i. **Local Commissioners appointed by the Court:** Two senior officials of the IT Department, Delhi High Court, i.e., **Mr. Sarsij Kumar, Director (IT Branch) (Mob. No. 9650006723) and Mr. Zameem Ahmad Khan, Joint Director (IT Branch) (Mob. No.9650006732).**
- ii. **Persons on behalf of the Petitioner:** Two Counsels from Petitioner's



2025-11-15 13:10:46 DB

side, i.e., **Mr. Abhishek Kumar and Mr. Akshit Sharma**, Advocates.

- iii. **Persons on behalf of the GST Department:** Two officials from Respondent's side, i.e., **Mr. Jyotiraditya, ADG, CGST (Delhi) East and Mr. Gajendra, Superintendent, CGST (Delhi) East.**

20. The parsing of the data shall be done in the Directorate General of GST Intelligence, National Forensic Sciences University, Ministry of Home Affairs Lab.

21. After the data is parsed, a copy of the same shall be provided to the Petitioner, and shall be retained on a new hard drive by the Court appointed Commissioners. The same shall be kept in the custody of the Local Commissioners for the next date of hearing. If any objections are raised relating to relevance of data for parsing, the same shall still be parsed, however, the Court shall hear the objections on the next date. This is being done to ensure that objections do not come in the way of the technical work that is to be carried out.

22. Additionally, the Petitioner and his two Counsels, who are to be present during the inspection, shall fully cooperate in the copying of the data, and undertake to do.

23. On the next date, after hearing the Sr. Counsels for the Petitioner, further directions would be passed for handing over of the entire parsed data to the GST Department.

24. Furthermore, on the next date of hearing, the recent judgment of the Supreme Court in, ***Suo Moto Writ Petition (Criminal) No. 2/2025*** titled ***Re: Summoning Advocates who give legal opinion or represent parties during investigation of cases and related issues***, shall be considered.

25. Let the hard drive/s for the copying of the data be provided by the GST



Department.

26. Let the inspection, verification and copying of the data commence on 17th November, 2025 and go on, until the entire data related to the M/s Matkarma, and any other related persons/entities has been fully parsed. The parsing of data shall take place for not more than six hours daily, as the officials may not be able to spare more time on a daily basis.

27. The fee of the Local Commissioners i.e., IT officials of the Delhi High Court is fixed at Rs.25,000/- per day for each official, which shall be shared equally by the Petitioner and the GST Department. The exercise shall be completed between 17th to 25th November 2025, on any convenient dates to the IT officials of Delhi High Court.

28. Insofar as the affidavit dated 29th October 2025 handed over by the GST Department is concerned, let the unredacted copy of the affidavit be placed on record in a sealed cover which shall be retained by the Registry, and be placed before the Court on the next date of hearing.

29. Let the reply to the present application along with any additional documents, be filed at least three days before the next date of hearing, with a copy thereof served upon the Id. Counsel for the Respondents.

30. Let the subsequent remand applications filed by the GST Department concerning the company/persons/entities under investigation, in relation to the M/s Martkarma, be brought on record.

31. List for hearing on 4th December, 2025.



32. In the meantime, interim directions granted earlier, shall continue till the next date of hearing.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

NOVEMBER 13, 2025/kp/sm